



# Establishing your business in the Netherlands

**You are seeking Business  
Opportunities in the Netherlands**

**We help you realize them**



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## The Netherlands is a top destination for foreign direct investment, for European headquarters and for founding new businesses.

With a central position in Europe, a stable economy, a reliable and equitable tax regime, a sophisticated and internationally oriented infrastructure and a society and culture of openness, the Netherlands has an unparalleled position in Europe. As a global investor in the Netherlands, you need to fully understand local market dynamics as well as the competitive environment you are operating in. In other words, you will require a partner with a global reach!

### Our KPMG Netherlands Country Desk Experts

All of our country experts in the Netherlands are specialized in a certain country corridor and are grouped in Country Desks. The country specialists in our Country Desks work daily on engagements in that corridor, are closely linked to the KPMG firm in your country, visit your country regularly, know the differences in legal environments and the developments in your country, are in a position to provide first-hand insights of country-specific topics, know and respect the cultural specifics, and – usually – also speak your language. Their strong relationships within the international KPMG network enable them to maintain effective communications, assist you with requests for specific information and organize international group audits, international tax and legal services and cross-border advisory projects.

These dedicated teams of audit, tax, legal and advisory specialists, consisting of partners, managers and staff, work mainly for international companies. This gives them the benefit of having strong relationships with government bodies and other external advisors.

Today, we have 30 Country Desks in place at KPMG in the Netherlands to welcome you including USA, Japan, China, Korea, Germany, Russia, the Middle East and Latin America.



**15** Dutch multinationals  
in the Fortune Global 500  
in 2017

In addition, we have invested in a KPMG Global Dutch Connectivity Network abroad comprising Dutch Nationals and Dutch speakers who are both closely linked to our Country Desks in the Netherlands and integrated into the local firms of the KPMG Network abroad. Thus both sides of the corridor are closely connected and are perfect contact points for you in your home country and in the Netherlands.

# The Netherlands: an attractive investment location

## Some facts

The Netherlands offers a stable economy, a reliable and equitable tax regime, a sophisticated, internationally oriented infrastructure, and a society and culture of openness – both to outsiders and to new ideas. The same openness applies to foreign investments. In addition, the Dutch economy is noted for its stable industrial relations, a productive and well-educated workforce and excellent IT connectivity. The country plays an important role as a European transportation hub. Companies from high-growth markets are rapidly increasing their presence in the Netherlands. In 2017, 99 investment projects came from Asia, followed by 68 from North America and 35 from Europe (source: Netherlands Foreign Investment Agency).

## Many leading corporations operate in the Netherlands

Because of its attractive investment climate and operational environment, many leading corporations have chosen the Netherlands as the location of their European headquarters, distribution operations, marketing & sales offices, customer care centers, and/or assembly/repair activities. The country is home to both Dutch and foreign-based multinationals: 15 Dutch multinationals were listed in the Fortune Global 500 in 2017 (including Shell, Unilever, Royal Ahold, ING, Royal Philips and Heineken).

## European headquarters in the Netherlands

The Netherlands has solidly established itself as a leading site for European headquarters. Apart from the supportive corporate tax structure and an excellent physical and telecommunications infrastructure, the country's strategic

**357** FDI projects  
in the Netherlands in 2017

location forms a gateway to Europe. In particular companies originating from Asia and North America favour the Netherlands and have established their European headquarters here.

## There are more good reasons to invest in the Netherlands

The Netherlands' central geographical position offers a strategic location to serve markets within Europe, the Middle East and Africa.

- The country's pro-business climate creates a gateway to Europe that helps international companies succeed throughout the continent.
- The Netherlands is considered to have the fourth-best logistics network in the world.
- Dutch supply chain management is extremely well developed.
- The Netherlands has an excellent technology infrastructure, with a fully digital advanced fiber-optic network and Europe's largest internet hub.
- The Dutch tax system has a number of features that may be beneficial for international operations.
- The Netherlands has a stable legal framework applicable to companies.
- The Netherlands is home to one of the most highly educated, flexible and motivated workforces in Europe.
- The Netherlands has a high standard of living, even though living expenses are lower than in most Western European countries.

## Global competitiveness of the Netherlands: International rankings

Source	Subject	Ranking
World Economic Forum	Global Competitiveness Index 2017/2018	4
World Economic Forum	Higher education and training Index 2017/2018	4
World Economic Forum	Quality of overall infrastructure Index 2017/2018	3
European Digital Forum	EU Startup nation scorecard 2016	1
KPMG	Growth Promise Indicators 2018	1
Cornell University, INSEAD and WIPO	Global Innovation Index 2017	3

# You are stepping forward. We are always nearby.

**Every stage in your maturity model has its very own challenges and requires a tailored formulation of targets and solutions. We offer you tailored solutions and sound industry expertise in our Audit, Tax, Legal, Deal Advisory and Consulting business divisions.**

If your business is setting up a marketing & sales office, there are completely different decisions to be made than if you want to establish a European headquarters or a logistical hub. The country experts at KPMG in the Netherlands distinguish themselves by exactly this variability. They guide you with expedient know-how through every stage of the business cycle.

We understand your perspective, regardless which stage your company is at - and because of our knowledge of your language and your culture, in addition to our professional expertise, we are able to advise you thoroughly and will stand beside you at every stage. We are your partners in every stage of the lifecycle of your business.

Investment projects in 2017:

**99** from Asia  
**68** from North America  
**35** from Europe



## Import into and export from the Netherlands

The Netherlands is one of the major gateways to Europe, with the Port of Rotterdam and Amsterdam Schiphol Airport representing two of the most important distribution points for goods entering Europe. The Netherlands has been familiar with cross-border trade for centuries and is a hub for foreign-owned logistics and distribution operations. Given the overall logistics performance, the Netherlands is home to the majority of European distribution centers and the Netherlands offers excellent facilities on import into and export from the Netherlands. As a gateway into Europe, the Netherlands is for many multinational companies an efficient hub in their supply chain strategy and e-commerce operations. The Netherlands offers a supportive tax & incentives environment and customs climate, conducive to international trade and investment.

## Service centers and sales & marketing from the Netherlands

The central geographical position and strategic location of the Netherlands, the highly educated multilingual workforce, superior logistics, technology & telecommunications infrastructure and a supportive tax environment provides for the perfect stepping stone for market testing, entering and serving the European market and customers around the world. Enough reasons for service centers and many marketing & sales operations of multinational companies to decide to locate their marketing & sales operations in the Netherlands.

## European regional headquarters in the Netherlands

The Netherlands has solidly established itself as a prime base for European or regional headquarters of international companies. Our physical location at the very heart of Europe, with unparalleled access to the rest of the world via the Ports of Rotterdam and Amsterdam, and Amsterdam Schiphol Airport, makes us a truly world-class destination and an attractive location for employees.

Advantages of the Netherlands for European or regional headquarters functions:

- Geographical position of the Netherlands – gateway to Europe and the rest of the world.
- European Union membership.
- Excellent sophisticated, internationally oriented, infrastructure (seaports, airports) and logistics services.
- Excellent physical and telecommunications infrastructure.
- IT connectivity. The Netherlands has an excellent technology infrastructure, with a fully digital advanced fiber-optic network and Europe's largest internet hub.
- Dutch supply chain management is extremely well developed.
- A strong, high-quality business services sector and successful key industries (e.g. financial services, oil & gas, agrifood, creative industries, biotechnology, logistics, chemicals, information technology).
- A stable and comprehensive financial services industry. The Netherlands is known for its high-quality financial and business services sector. The country is home to some of the world's largest pension funds. Globally, the Dutch financial sector is one of the best in the fields of retirement pensions management and financial logistics and also as a trading venue. The Netherlands has developed substantial knowledge on climate and (financial) sustainability, and holds a prominent position in international rankings.
- Internationally focused, pro-business climate and open business environment to succeed throughout the continent.
- A highly educated, multilingual, flexible and motivated workforce.
- Economic and political stability. The Netherlands is characterized by a stable business environment.
- Reliable and supportive tax environment.
- Dutch corporate law has undergone a structural change resulting in a way more flexible – yet constructive – legal framework for setting up companies and other requirements (i.e. capital, voting rights and distributions).
- Attractive living conditions. High standard of living and lower living expenses than in most Western European countries.

## Intellectual property and research and development

Creativity, innovation, knowledge and entrepreneurship are considered to be important for stimulating the economy. The Netherlands has a long history of promoting innovation and research & development. We are one of the most network-rich, cyber-secure and advanced datacenter (AMS-IX advantage) countries in the world with state of the art research institutes and an unequalled technology infrastructure with testing facilities and an attractive test market. Holland's highly educated multilingual workforce, legal (protection) system and pro-business government offer a range of programs, including a supportive tax & incentives environment. A number of strategic partnerships between industry, science and government makes the Netherlands attractive as a European hub destination for R&D innovation.

## Logistics and distribution from the Netherlands

To serve the European market and beyond, the Netherlands is strategically located and perfectly positioned. The country lies between major seaports and airports on the one hand and key commercial and industrial Centers in Europe on the other. Its long-standing tradition of international trade has led to an extensive logistics support framework, consisting of logistics service providers, specialized banking services, and terminal facilities. The country is home to an internationally-oriented business community and a flexible, productive and highly educated labour force. The Netherlands has a pro-business government that fosters a favourable operating environment through business-friendly policies on customs procedures and taxation. Other important factors in making the Netherlands popular as a worldwide transport hub are its advanced infrastructure, an excellent international airport, a dense network of motorways and railways, an inland waterway network, and an outstanding very high quality logistics industry with centuries of experience.

# Our services

## Our specialists can assist you in many ways

### They:

- perform both the audit of Dutch operating entities of international groups and the audit of the consolidated financial statements of Dutch companies with international group structures, including strong international coordination and communication;
- perform special purpose audits, such as for (de)mergers, contributions in kind, etc.;
- advise international companies on the financial, commercial, cultural, legal and tax issues and opportunities in the Dutch marketplace;
- assist Dutch and international groups to establish contacts within the international KPMG network and provide useful information about international locations by making use of this network;
- provide accounting services (including reporting and compilation) and legal services for Dutch companies;
- assist with incorporation of companies and registration with the chamber of commerce;
- provide payroll services for expats or local Dutch staff.



The Netherlands is considered to have the **fourth best logistics network** in the world.

With our strong international network within KPMG, we are able to understand and respond to the exact needs of each individual client, providing services as:

- Market entry support, including:
  - conducting a feasibility study;
  - selecting the most appropriate legal format;
  - registering for local taxes;
  - incorporation of companies;
  - applying for work and residence permits and the 30% ruling;
  - tax and legal advice in preparation for starting up operations.
- Advice on contacting external consultants.
- Advice on meeting the tax compliance requirements.
- Advice on Dutch corporate law such as:
  - intra group reorganisation;
  - share transactions and asset/liabilities transactions;
  - joint ventures and strategic alliances;
  - corporate governance.
- Advice on Dutch accounting requirements, such as:
  - preparation and publication requirements with respect to financial statements;
  - consolidation requirements;
  - differences between Dutch GAAP and IFRS / US GAAP.
- Advice on the audit and accounting requirements for specific transactions, such as (de-)mergers and contributions in kind.
- Advice on the accounting impact of specific transactions and introduction to KPMG specialists in the field of Corporate Finance, Tax or Transaction Services.

# Our country experts: **Your contacts**



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